

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE
OFFICE OF THE RECORDER OF DEEDS



REAL PROPERTY RECORDATION AND TRANSFER TAX FORM FP 7/C-GENERAL INSTRUCTIONS

A completed **Tax Return (FP-7/C)** is required for all Deeds, Deeds of Trust, Modifications and Amendments to a Deed of Trust; Trustees Deed; Memorandum of Lease; Easement Agreements. This is not an exhaustive list; you should contact your legal or tax advisor concerning whether you have a duty to file and record.

The Recorder of Deeds Office cannot provide legal advice or assist in completing any forms or documents. We recommend contacting a legal advisor for assistance in preparing documents.

Part A- Type of Instrument refers to the document type. Select the correct document type(s).

Part B- Complete all relevant fields as fully as possible. Enter the square, suffix and lot in the appropriate fields. The square, suffix and lot can be found at www.taxpayerservicecenter.com under *Real Property Services/Search Real Property Assessment Database*.

Property Use - Check the appropriate box to indicate the property use.

Interest Transferred - Check the appropriate box to show the type of interest being transferred.

Interest Conveyed - Enter into the box the percentage of interest being conveyed by the Grantor, such as 100%, 50%, 33%, etc., as applicable.

Sale Type - Check the applicable box(es) for arms length transaction if appropriate. Otherwise check the "Not Arms Length" box. "Arms Length" is a transaction freely arrived at in the open market, unaffected by abnormal pressure or by the absence of normal competitive negotiation. Examples of "Not Arms Length" include a transaction between related parties, short-sale or foreclosure.

Part C & D - Complete all the fields with necessary information.

Part E – F - Enter the complete name, address, and telephone number of all the Grantors and Grantees: Grantor - party giving title; Grantee - party receiving title. **The address provided by Grantee in Part G will be used for mailing tax bills, assessment notices and other important notices.** It is the owner's responsibility pursuant to DC Code § 42-405 to advise the Office of Tax and Revenue of any change of

address. You should expect to receive real property tax bills twice a year (payable by March 31 and September 15). If you do not receive a tax bill, please contact the Office of Tax and Revenue at (202) 727-4829. Please send change of address requests to: Office of Tax and Revenue, Real Property Tax Administration, Attn: Maps & Title Unit, 1101 4th Street, SW, 5th Floor, Washington, DC 20024. A "Change of Address" form with filing instructions is available on the Office of Tax and Revenue's Web site, www.taxpayerservicecenter.com.

Part G - Complete with the necessary information if the billing address is different from the property address in part F.

Part H – I. Deed To be completed only when there is transfer of title of the real estate, including ground leases and economic interest transfers.

Line 1 "Acquisition Price": Enter the total purchase price or consideration paid or to be paid, including cash, mortgages, assumed liabilities. Provide a breakdown of the Acquisition Price by entering the relevant amounts under Cash; Deed of Trust and Assumed. For each Deed of Trust and Assumed Deed of Trust enter separately amounts that are exempt from recordation tax and amounts that are subject to recordation tax.

Pursuant to DC Code §42-1103(b-2)(D) every purchase money deed of trust must recite on its face the amount of the purchase money it is securing. Enter the amount of purchase money shown on the face of the document in the "Purchase Money Amount" line(s) of this form.

Line 2: Where there is no consideration paid or required to be paid for the real property or where such consideration is nominal, enter the fair market value (FMV) of the property using the latest assessed value in place of the full consideration.

Tax Exemption Application: For any amounts which an exemption from transfer and/or recordation tax is claimed enter either the complete DC Code provision or the applicable paragraph number from Form ROD 7 and ROD 8. Supporting documentation is required to substantiate a claim for exemption. For more information see Form ROD 4 "Required for Claiming Exemption from Recordation and/or Transfer Tax".

II. Deeds of Trust (No transfer of title): To be completed only for security instruments that are not filed simultaneously with a deed of title. A separate Form FP7/C is to be filed for each deed of trust or mortgage. This section applies to deeds of trust which are refinances, modifications and amendments of commercial and residential deeds of trust; or commercial or residential loans that are not filed in conjunction with the purchase of real estate. Enter the total amount of the deed of trust; and then separately enter amounts that are exempt from recordation tax and amounts that are subject to recordation tax.

Pursuant to OTR Tax Notice 2014-05 "NOTICE REGARDING THE TAXATION OF INSTRUMENTS RELATING TO REFINANCES AND MODIFICATIONS" (see ROD's website for the complete text of the Notice), if the deed of trust is a commercial refinance, modification and/or amendment of a previously recorded deed

of trust, where exemption from recordation tax is claimed, the following information and documentation must be attached to this form:

1. **Statement to the FP7.** The statement at a minimum **MUST** contain the following information and the information **MUST** be presented in the following order:
 - a. The principal face amount of the debt being refinanced or amended/modified;
 - b. Instrument number, date of recordation, amount of tax paid as indicated on the recording stamp, and if applicable the exemption claimed on the prior instrument(s);
 - c. Outstanding principal balance of the existing debt being refinanced or modified/amended;
 - d. In case of modification, amount of advances in the previous 12 months;
 - e. New loan amount;
 - f. Taxable amount, resulting from the difference between the new loan amount, plus the amount of advances in case of modifications, less the outstanding principal balance of the existing deed. **Please enter the taxable amount in Line 3 Part H of the revised FP7;**
 - g. Amount of recordation tax due. **Please enter this amount in Line 5 Part I of the revised FP7/C.**
2. **Letter from lender** stating the outstanding principal amount of the existing debt;
3. Copy of **HUD 1**;
4. **Copies** of previously recorded security instruments subject to the refinance or modification;
5. Original **new security instrument** containing a recital on its face as to the instrument number of the deed of trust being refinanced, modified or amended.

Line 3: enter total amounts of taxable (nonexempt) deeds of trust from sub part I (Deed) and/or sub part II (Deeds of Trust-no transfer of title).

Tax Exemption Application: For any amounts which an exemption from recordation tax is claimed enter either the complete DC Code provision or the applicable paragraph number from Form ROD 7. Supporting documentation is required to substantiate a claim for exemption. For more information see Form ROD 4 "Required for Claiming Exemption from Recordation and/or Transfer Tax".

Part I - Computation of Tax

For residential deed transfers where total consideration is less than \$400,000, use Lines 1 and 2 by entering the amount from Part H, Line 1 or Line 2.

For residential deed transfers where total consideration is \$400,000.00 and higher, and for all commercial transfers of title regardless of the amount, use lines 3, 4 and/or 6 by entering the amount from Part H, Line 1 or Line 2.

For all taxable (nonexempt) deeds of trust use line 5 by entering the amount from Part H Line 3.

Part J - Names of all grantors (party(ies) giving title) and grantees (party(ies) receiving title) must be listed in the tax return and those names must be printed. All signatures must be acknowledged and notarized.

Form ROD2 Affidavit Addendum FP7CA may be used when additional space is required for the SIGNATURES by all parties to the deed to the real property (ies). All signatures must be under oath, and this form must be attached to the Form FP 7/C.



**Government of the
District of Columbia**

Office of Tax
and Revenue

Recorder of Deeds

WK Street, 6W

Washington, DC 200

Phone (202)727-5374

Real Property Recordation and Transfer Tax Form FP 7/C

PART A - Type of Instrument

☐ Deed ☐ Tax Deed ☐ Deed of Trust ☐ Trustee Deed
☐ Easement ☐ Modification ☐ Lease ☐ Other

PART B - Property Description/Data/Property Being Conveyed

Square Suffix Lot Square Suffix Lot

If more than one lot, list Square/Suffix/Lots below or attach addendum:

Square and/or Parcel **Lot(s)**

Property Address **Unit No.**
Street Number Street Name Quadrant

Property Use ☐ Residential ☐ Commercial ☐ Condominium ☐ Apartment

In addition to the use above, is this property being rented? ☐ Yes ☐ No

Interest Transferred ☐ Fee ☐ Leasehold ☐ Leasehold Improvement
☐ Easement ☐ Other

Interest Conveyed % Does this transfer include Condo Parking? ☐ Yes ☐ No

If YES, what is the parking account?
Square Suffix Lot

Sale Type ☐ Single/Parcel Improved - Arms Length
☐ Single/Parcel Vacant - Arms Length
☐ Multiple Parcels ☐ Arms Length ☐ Not Arms Length

Date of Deed **Consideration \$** (Part H, Line #1)

Was personal property included in this transfer? ☐ Yes ☐ No

If YES, what type? Estimated Value \$

PART C - Instrument Submitted by or Contact Person

Name Firm
Address
City State Zip

PART D - Return Instrument To

Name Firm
Address Phone
City State Zip

PART E - Grantor(s) Information

Grantor Grantor
Grantor Grantor
Address Phone
City State Zip



**Government of the
District of Columbia**

Office of Tax
and Revenue

Recorder of Deeds

WK 6WUHHW 6:
:DVKLQJWRQ '&

Phone (202)727-5374

Grantor Tenancy

Tenants in Common

Joint Tenants

Square
Suffix

Lot

Tenants by Entireties

Sole

Trustee

PART F - Grantee(s) Information

Grantee

Grantee

Grantee

Grantee

Address

Phone

City

State

Zip

Grantee Tenancy

Tenants in Common

Joint Tenants

Trustee

Tenants by Entireties

Sole

Interest Acquired

PART G - Mailing Address for Grantee (If different from Part F)

Last Name

First Name

Middle Name

Unit #

Address

City

State

Zip

Phone

PART H- Consideration and Financing

"complete all items; insert zero if no amount"

Tax Exemption Application

Recordation Tax/Transfer

Tax (Cite to Specific DC Code
Provision)

I. Deed

1. Acquisition Price

Cash

Amount of 1st Deed of Trust

Exempt Amount(s)

Purchase Money Amount

Other Exempt Amount

Nonexempt Amount(s)

Amount of 2nd Deed of Trust

Exempt Amount(s)

Purchase Money Amount

Other Exempt Amount

Nonexempt Amount(s)

Assumed

Exempt Amount(s)

Purchase Money Amount

Other Exempt Amount

Nonexempt Amount(s)

2. Latest Assessed Value if No or Nominal

Consideration

(less than 30% of assessed value)



**Government of the
District of Columbia**

Office of Tax
and Revenue
Recorder of Deeds
1101 4th Street, SW
Washington, DC 20024
Phone (202)727-5374

Square Suffix Lot
Tax Exemption Application
Recordation Tax/Transfer Tax
(Cite to Specific DC Code Provision)

II. Deeds of Trust (no transfer of title)

Amount of Deed of Trust _____

Exempt Amount(s) _____

Nonexempt Amount(s) _____

3. Total of all Nonexempt Deeds of Trust (I & II) _____

PART I: Computation of Tax

If the residential deed transfer is for a total consideration of less than \$400,000 use Lines 1 and 2.
All other deed transfers, security instruments and commercial transactions use Lines 3,4,5 and 6.

- | | |
|--------------------|--|
| 1. Recordation Tax | 1.1% of Line 1 or Line 2, Part H |
| 2. Transfer Tax | 1.1% of Line 1 or Line 2, Part H |
| 3. Recordation Tax | 1.45% of Line 1 or Line 2, Part H |
| 4. Transfer Tax | 1.45% of Line 1 or Line 2, Part H |
| 5. Recordation Tax | 1.45% of Line 3, Part H |
| 6. Transfer Surtax | 5% of Line 1 or Line 2, Part H (retail service sta.) |

\$
\$
\$
\$
\$
\$
\$

7. Total of Lines 1 & 2 OR 3, 4, 5 and 6

PART J: Affidavit (Part A to J)

I/We hereby swear or affirm under penalty of perjury that this return, including any accompanying schedules/documents/and statements, has been examined by me/us and to the best of my/our knowledge and belief, the statements and representations are correct and true. I/We hereby acknowledge that any false statement or misrepresentations I/We made on this return is punishable by criminal penalties under the laws of the District of Columbia.

Grantor(s)

Typed Name

Signature

Date

Subscribed to and sworn to before me
by Grantor(s) this _____ day of _____
, 201 .

Notary Public

My Commission Expires: _____
mm/dd/yyyy

Grantee(s)

Typed Name

Signature

Date

Subscribed to and sworn to before me
by Grantee(s) this _____ day of _____
, 201 .

Notary Public

My Commission Expires: _____
mm/dd/yyyy

**This information is subject to audit within three years of filing.
Please keep all supporting documentation.**